

## House Bill 6

By: Representatives Levitas of the 82<sup>nd</sup>, Lunsford of the 110<sup>th</sup>, Ramsey of the 72<sup>nd</sup>, Jacobs of the 80<sup>th</sup>, Wilkinson of the 52<sup>nd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption from sales and use tax with respect to certain sales of certain energy efficient products or water efficient product; for a limited period of time; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by revising paragraph (82) as follows:

"(82)(A) Purchase of energy efficient products or water efficient products with a sales price of \$1,500.00 or less per product purchased for noncommercial home or personal use. The exemption provided by this paragraph shall apply only to sales occurring during a period commencing at 12:01 A.M. on ~~October 2, 2008~~ October 1, 2009, and concluding at 12:00 Midnight on ~~October 5, 2008~~ October 4, 2009.

(B) As used in this paragraph, the term:

(i) 'Energy efficient product' means any energy efficient product for noncommercial home or personal use consisting of any dishwasher, clothes washer, air conditioner, ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat, refrigerator, insulation, door, or window which has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each such agency's energy saving efficiency requirements or which have been designated as meeting or exceeding such requirements under each such agency's Energy Star program.

(ii) 'Water efficient product' means any product used for the conservation or efficient use of water which has been designated by the United States Environmental Protection Agency as meeting or exceeding such agency's water saving efficiency

27 requirements or which has been designated as meeting or exceeding such  
28 requirements under such agency's Water Sense program.

29 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
30 to purchases of energy efficient products or water efficient products purchased for  
31 trade, business, or resale.

32 (D) The commissioner shall promulgate any rules and regulations necessary to  
33 implement and administer this paragraph;"

34 **SECTION 2.**

35 This Act shall become effective upon its approval by the Governor or upon its becoming law  
36 without such approval.

37 **SECTION 3.**

38 All laws and parts of laws in conflict with this Act are repealed.